

Rehired TRS Plan 1 Retiree - Reporting Chart

RCW 41.50.139 requires employers to report all retirees in their employ.

Type of Position Returning To	Report in S/P	Type Code	Report Comp & Hours	ER Contributions	Wait Period Before Returning to Work	Benefit Stops After # Hours	Can the retiree establish or return to active membership?
LEOFF	P0 ¹	98	Yes	None	30 calendar days	Never	Cannot establish membership in LEOFF unless retiree has less than 15 years of service credit in TRS.
Locally Elected Official	P0	98	Yes	None	None	Never	Elected official positions are PERS-eligible if working for a PERS employer. May establish membership in PERS if retiree has less than 15 years of service credit in TRS. Have retiree contact a PERS representative for more information if interested.
PERS-eligible	P0	98	Yes	None	30 calendar days	Never	Cannot establish membership in PERS unless retiree has less than 15 years of service credit in TRS.
PERS-ineligible	P0	99	Optional	None	30 calendar days	Never	N/A
PSERS	N0	98	Yes	None	30 calendar days	Never	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in TRS.
SERS-eligible	T0	97	Yes	If > 867	30 calendar days	1500 (Jul-Jun)	Cannot establish membership in SERS unless retiree has less than 15 years of service credit in TRS.
SERS-ineligible or Classified Sub	T0	97	Yes	If > 867	30 calendar days	1500 (Jul-Jun)	N/A
TRS-eligible	T0	97	Yes	If > 867	30 calendar days	1500 (Jul-Jun)	Yes - if retiree elects to return to active membership, contact Employer Support before reporting.
TRS-ineligible or Teaching Sub	T0	97	Yes	If > 867	30 calendar days	1500 (Jul-Jun)	N/A

1. There is no Plan L0, so must report in Plan P0